



THE CITY OF EDMONTON

BYLAW 18312

2018 PROPERTY TAX AND SUPPLEMENTARY PROPERTY TAX BYLAW

Whereas, pursuant to section 353 of the *Municipal Government Act*, RSA 2000, c M-26, as amended, (the “Act”), City Council must pass a property tax bylaw annually authorizing the Council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of the expenditures and transfers set out in the budget of the municipality, and the requisitions;

And Whereas, section 369 of the Act provides that City Council must pass a supplementary property tax bylaw annually to authorize the levying of a supplementary property tax in respect for which supplementary assessments have been made;

And Whereas, pursuant to section 369(2.01) of the Act, a council may pass a bylaw authorizing it to impose a supplementary tax on Designated Industrial Property if it passes a bylaw to impose a supplementary tax on all other property in the municipality;

And Whereas all Designated Industrial Property falls within one or more of the classes in section 297 of the Act;

And Whereas, the City is required to levy a tax to pay the requisition from the Province for the Alberta School Foundation Fund under section 168 of the *School Act*, RSA 2000, c S-3, the requisition by the Edmonton Catholic Separate School District No. 7, and the requisition for Designated Industrial Property under section 359.3 of the Act;

Edmonton City Council enacts:

PART I - PURPOSE, DEFINITIONS AND INTERPRETATION

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| PURPOSE | 1 | The purpose of this bylaw is to authorize the levying of a tax upon all taxable property shown on the assessment and tax roll and a supplementary property tax in respect for which supplementary assessments have been made. |
| DEFINITIONS | 2 | In this bylaw, unless the context otherwise requires:

(a) “ Act ” means the <i>Municipal Government Act</i> , RSA 2000, |

- c M-26, as amended;
- (b) **“Assessment Roll”** means assessment roll as defined in section 303 of the Act;
 - (c) **“Co-operative Housing Project”** means a co-operative housing project that is:
 - (i) incorporated under the *Cooperatives Act*, SA 2001, c C-28.1; or
 - (ii) comprised exclusively of the members that are either:
 - (A) members as defined by sections 1(1)(f) and 1(1)(ee) of the *Cooperatives Act*; or
 - (B) the City of Edmonton; or
 - (C) any combination of the above categories of A and B; and
 - (D) includes property owned by a non-profit housing society incorporated under the *Societies Act*, RSA 2000, c S-14, and occupied by tenants.
 - (d) **“Designated Industrial Property”** means designated industrial property as defined in section 284(1)(f.01) of the Act;
 - (e) **“Designated Industrial Property Requisition”** means the designated property requisition set by the Minister in accordance with Section 359.3 of the Act;
 - (f) **“Farmland”** means farmland property as defined in section 297(4)(a) of the Act;
 - (g) **“Machinery and Equipment”** means machinery and equipment used for manufacturing and processing as set out in section 297 of the Act;
 - (h) **“Manufactured Home”** means manufactured home as defined in section 284(1)(m) of the Act;
 - (i) **“Manufactured Home Community”** means

manufactured home community as defined in section 284(1)(n) of the Act;

- (j) **“Mobile Home”** means mobile home as defined in section 284(1)(n.1) of the Act;
- (k) **“Non-Residential Property”** means non-residential property as defined in section 297(4)(b) of the Act;
- (l) **“Other Residential”** means a sub-class of property classified as Class 1 – residential, as set out in section 297 of the *Municipal Government Act*, which includes property, or a portion of property that contains:
 - (i) four or more self-contained dwelling units which are used or intended to be used for permanent living accommodations, together with any other buildings or amenity areas located on the property that are ancillary to the dwelling units; or
 - (ii) vacant land that in the future, as designated by a land use bylaw, a neighborhood area structure plan, or an area structure plan, may be developed into a property that contains four or more self-contained dwelling units to be used for permanent living accommodations;

but not including a co-operative housing project or a property that falls into the Transitional Residential sub-class.

- (m) **“Property Tax Roll”** means the tax roll as defined in section 329 of the Act;
- (n) **“Provincial Assessor”** means the assessor appointed by the Minister to be the provincial assessor under section 284.1 of the Act;
- (o) **“Provincial Assessment Roll”** means an assessment prepared by the Provincial Assessor pursuant to section 303.1 of the Act;
- (p) **“Provincial Supplementary Assessment Roll”** means a supplementary assessment roll prepared by the Provincial Assessor as defined by section 315 of the Act;

- (q) **“Residential Assessment Class Property”** means residential property as defined in section 297(4)(c) of the Act;
- (r) **“Residential”** means a sub-class of property classified as Class 1 – residential, as set out section 297 of the *Municipal Government Act*, which includes property, or a portion of property, that contains:
 - (i) three or less self-contained dwelling units which are used or intended to be used for permanent living accommodations, together with any other buildings or amenity areas located on the property that are ancillary to the dwelling units;
 - (ii) a self-contained dwelling unit and parking area, if any, established under the same condominium plan and any common property associated with the unit;
 - (iii) a co-operative housing project;
 - (iv) a mobile home or manufactured home located on a site in a mobile home or manufactured home community, and any other improvements located on the property owned and occupied by the person occupying the mobile home or manufactured home;
 - (v) vacant land that in the future, as designated by a land use bylaw, a neighborhood area structure plan, or an area structure plan, may be developed into a property used for permanent living accommodations that will not contain more than three self-contained dwelling units;
 - (vi) natural areas and parkland, including an area of land that in the near future may be designated as environmental reserve;

but does not include property that falls into the Other Residential sub-class or the Transitional Residential sub-class.

- (s) **“Supplementary Assessment”** means an assessment made pursuant to section 314 or 314.1 of the Act;

- (t) **“Supplementary Assessment Roll”** means a supplementary assessment roll as defined by section 315 of the Act;
- (u) **“Supplementary Property Tax Roll”** means a supplementary property tax roll as defined by section 369 of the Act;
- (v) **“Transitional Residential”** means a sub-class of property classified as Class I - residential, as set out in section 297 of the *Municipal Government Act*, which includes property, or a portion of property that contains:
 - (i) an improved parcel of land that was previously classified as non-residential where there is an intention to use the land for permanent living accommodation, but as of the condition date no building permit has been issued that allows construction or renovation of the improvement where the permanent living accommodation will take place;
 - (ii) property on which industry, commerce, or another use currently takes place.

RULES FOR INTERPRETATION

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The marginal notes and headings in this bylaw are for reference purposes only.

PART II - ASSESSMENT CLASSES AND TAX RATES

ASSESSMENT CLASSES AND SUB-CLASSES

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For the purpose of the 2018 tax levy and supplementary tax levy, all assessed property within the City of Edmonton is hereby divided into one or more of the following assessment classes and sub-classes:

- (a) Residential Assessment Class Property:
 - (i) Residential;
 - (ii) Other Residential;

(iii) Transitional Residential.

(b) Non-Residential Property;

(c) Farmland;

(d) Machinery and Equipment.

**ALLOWANCE FOR
NON-COLLECTION
OF TAXES**

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Pursuant to section 359(2) of the Act, for the 2018 tax levy and supplementary tax levy there shall be an allowance for the non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year's tax levy as determined at the end of the year.

**LEVY OF TAX
RATES**

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- (1) The Chief Administrative Officer is hereby authorized to levy the tax rates set out in Schedule "A" against the assessed value of all taxable property shown on the Assessment Roll and the Supplementary Assessment Roll in accordance with the classifications of each property.
- (2) The Chief Administrative Officer is hereby authorized to levy the Designated Industrial Property Requisition against the assessed value of all Designated Industrial Property shown on the Provincial Assessment Roll and the Provincial Supplementary Assessment Roll.

PART III - PROPERTY TAX ROLL AND PROPERTY TAX NOTICES

**PROPERTY TAX
ROLL**

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A Property Tax Roll shall be prepared in accordance with section 327 of the Act.

**PROPERTY TAX
NOTICES**

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- (1) Property tax notices shall be prepared in accordance with sections 333 and 334 of the Act for all taxable property shown on the Assessment Roll and the Provincial Assessment Roll.
- (2) Property tax notices shall be sent in accordance with section 333 and 335 of the Act to the taxpayers.

PART IV - SUPPLEMENTARY PROPERTY TAX

- SUPPLEMENTARY PROPERTY TAX RATES**
- 9 (1) A supplementary tax may be imposed for Designated Industrial Property if the Designated Industrial Property has received a supplementary assessment by the Provincial Assessor.
- (2) A supplementary tax may be imposed for all other property if that property has received a supplementary assessment.

10 Subject to the provisions of section 369 of the Act, the supplementary property tax rates for 2018 are the same as the property tax rates set out in Schedule “A”.

SUPPLEMENTARY PROPERTY TAX ROLL

11 A Supplementary Property Tax Roll shall be prepared in accordance with section 369 of the Act.

- SUPPLEMENTARY PROPERTY TAX NOTICES**
- 12 (1) Supplementary property tax notices shall be prepared in accordance with section 369 of the Act for all taxable property shown on the Supplementary Property Tax Roll.
- (2) Supplementary property tax notices shall be sent in accordance with section 369 of the Act to the persons liable to pay the taxes.

PART V - GENERAL

NUMBER AND GENDER REFERENCES

13 All references in this bylaw will be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female person, or a corporation or partnership.

REPEALS

14 Bylaw 18312 is repealed on May 1, 2028.

EFFECTIVE DATE


15 This bylaw takes effect after third reading and signatures have been completed.

READ a first time this 24th day of April 2018;
READ a second time this 24th day of April 2018;
READ a third time this 24th day of April 2018;
SIGNED AND PASSED this 24th day of April 2018.

THE CITY OF EDMONTON



MAYOR



CITY CLERK

**BYLAW 18312 -- SCHEDULE A
2018 Municipal Tax Rates
Property Assessment**

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	Municipal Taxes
Residential	117,846,088,372	56,670,621	117,902,758,993	0.0061982	730,784,881
Farmland	20,183,311	413,165	20,596,476	0.0061982	127,661
Other Residential	11,638,423,106	841,943,070	12,480,366,176	0.0071279	88,958,802
Transitional Residential	21,661,350	0	21,661,350	0.0174354	377,674
Non-Residential	41,569,038,974	1,939,127,348	43,508,166,322	0.0174354	758,582,283
Machinery and Equipment*	840,963,662	0	840,963,662	0.0174354	0
Totals	171,936,358,775	2,838,154,204	174,774,512,979		1,578,831,301

*Exempt by City Bylaw 12053

**2018 Education Tax Rates
(Requisitions by Alberta School Foundation Fund and Edmonton Catholic Separate School District No. 7)
Property Assessment**

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	Education Taxes
Residential	117,846,088,372	52,923,631	117,899,012,003	0.0024401	287,685,379
Farmland	20,183,311	152,185	20,335,496	0.0024401	49,621
Other Residential	11,377,830,477	596,651,425	11,974,481,902	0.0024401	29,218,933
Transitional Residential	21,661,350	0	21,661,350	0.0024401	52,856
Non-Residential	41,412,138,364	381,800,818	41,793,939,182	0.0037430	156,434,714
Machinery and Equipment	0	0	0	0	0
Totals	170,677,901,874	1,031,528,059	171,709,429,933		473,441,503

**2018 Provincial Education (ASFF) Requisition Allowance Rates
Property Assessment**

Assessment Class	Taxable	Payment in Lieu	Total	Tax Rate	ASFF Requisition Allowance
Residential	117,846,088,372	52,923,631	117,899,012,003	0.0000486	5,729,892
Farmland	20,183,311	152,185	20,335,496	0.0000486	988
Other Residential	11,377,830,477	596,651,425	11,974,481,902	0.0000486	581,960
Transitional Residential	21,661,350	0	21,661,350	0.0000486	1,053
Non-Residential	41,412,138,364	381,800,818	41,793,939,182	0.0000403	1,684,296
Machinery and Equipment	0	0	0	0	0
Totals	170,677,901,874	1,031,528,059	171,709,429,933		7,998,189

**The property tax rate for the 2018 Designated Industrial Property (DIP) Requisition by the Province of Alberta is 0.000034178
(Ministerial Order No.: MAG:003/18)**